IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

CEL No. 10/2006
The Commissioner of Central Excise, Nagpur
Vs.
M/s Larson & Toubro Ltd. and another.

Office Notes, Office Memoranda of Coram appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

CORAM : **A.P. LAVANDE AND**
R. V. MORE, JJ.
DATED : 18th October**, 2007**

This appeal has been preferred by the Revenue challenging order dated 25.10.2005 passed by CESTAT at Mumbai in Appeal No. E/1264/2000. The CESTAT has dismissed the appeal filed by the Department against order passed by the Commissioner (Appeals) holding that modvat credit was admissible to the respondents on Light Diesel Oil used in Diesel Generating Set for generation of electricity which in turn is used in the manufacture of cement by the respondents. The Tribunal has relied upon the order passed by the Larger Bench in the judgment of Bellarpur Industries Ltd reported in 2000 (116) ELT 312.

The issue involved in the present appeal is squarely covered by the said judgment of the Apex

Court in Commissioner of C.Ex. Coimbatore Vs. Jawahar Mills Ltd. (2001 (132) E.L.T. 3 (S.C.) against revenue.

In view of the ratio laid down in the case of Jawahar Mills Ltd. (supra) we find that no substantial question of law is involved in the present appeal. Hence, the appeal is summarily rejected.

JUDGE **JUDGE**

MLA